

PLAN EXHIBIT K
NON-EXCLUSIVE LIST OF RETAINED ACTIONS

This Exhibit is subject to all of the provisions of the Plan, including, without limitation section 12.5, under which the Plan Proponents have reserved the right to alter, amend, or modify the Plan, including any Exhibits thereto, under section 1127(a) of the Bankruptcy Code at any time prior to the Effective Date.

The following is a non-exclusive list of potential or actual causes of action that the Debtors and/or RCM could assert, have asserted or may potentially assert. The Plan Proponents reserve their right to modify this list to amend such causes of action or otherwise update this list, but disclaim any obligation to do so. For the avoidance of doubt, the causes of action listed below do not include any causes of action that are released pursuant to the Plan, the Confirmation Order or any other order of the Bankruptcy Court.

1. Examiner-Identified Litigation

The Debtors and/or RCM may pursue, and expressly reserve the right to pursue, any potential claim or cause of action identified by the Examiner, either preliminarily, informally, or as may appear in any interim or final report that the Examiner may issue, including, but not limited to, claims arising from the initial public offering consummated by Refco on August 16, 2005, including against professionals who rendered services in connection with the IPO, which includes those professionals listed in Appendix 2, as well as persons who received dividends in connection with the IPO, which includes persons listed in Appendix 4. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties.

2. Professionals

The Debtors and/or RCM reserve the right to pursue litigation against professionals who provided services to the Debtors and/or RCM prior to the Petition Date, as well as professionals who advised other parties (including, but not limited to, insiders) in connection with prepetition transactions involving the Debtors and/or RCM. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties, including those listed in Appendix 2.

3. Cargill

The Debtors and/or RCM have determined that one or more of them has claims against Cargill, Incorporated ("Cargill") arising from or relating to an acquisition of certain businesses from Cargill during the summer of 2005. The Debtors and/or RCM reserve the right to institute litigation against Cargill, and any other potential defendants that may be appropriate, to recover damages in amounts to be determined and for other related relief.

4. Employee/Insider Claims

The Debtors and/or RCM reserve the right to bring claims against any and all former officers or insiders. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties, including those listed in Appendix 4.

5. Accounts Receivable Collection

The Debtors and/or RCM have determined that one or more of them has claims against parties who have not paid amounts due to the Debtors and/or RCM as set forth in the Debtors' and RCM's books and records. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties, including those listed in Appendix 5.

6. Avoidance Actions¹

Except as may be otherwise provided in the Plan or agreed to by the Debtors and/or RCM, any and all Claims may be subject to causes of action arising under sections 502, 510, 541, 542, 544, 545, 547 through 551, 552 and, with respect to RCM, section 749 of the Bankruptcy Code, or under related state or federal statutes and common law, including fraudulent transfer laws that, even if not timely filed, may still be asserted as affirmative defenses to the allowability of such Claims in accordance with Section 502(d) of the Bankruptcy Code, subject to the rights of Holders of Claims to contest the availability thereof. The Plan Proponents have identified third parties who have received an interest in property of one or more of the Debtors and/or RCM on or within 90 days before the Petition Date or, with respect to insider parties, between 90 days and one year before the Petition Date, and are in the process of analyzing whether such transfers are subject to avoidance. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties, including those listed in Appendix 6.

¹ Due to confidentiality concerns, the Plan Proponents have not separately listed herein any potential Avoidance Actions that FXA may hold against, inter alia, current or former customers of FXA. However, the Plan Proponents have identified parties who have received an interest in property of FXA on or within 90 days before the Petition Date, or with respect to insider parties, between 90 days and one year before the Petition Date, and are in the process of analyzing whether such transfers are subject to avoidance, including, without limitation, those parties listed on Attachments 3(a) and 3(b) of the Statement of Financial Affairs filed by FXA in Case No. 60023 on December 30, 2005.

7. Portfolio Wind-Down Claim

The Debtors and/or RCM have determined that they may have certain claims or causes of action against certain customers related to the liquidation of such customers' portfolios prior to or following the Petition Date. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties, including those listed in Appendix 7.

8. Other Actions

The Debtors and/or RCM have determined that they may have certain claims or causes of action outside of bankruptcy against certain counterparties to various contracts, customers, vendors, joint ventures, or other third parties arising from the Debtors' day to day prepetition and postpetition activities. The Debtors reserve the right to institute litigation upon a determination that valid claims exist. The Plan Proponents are continuing to review such potential causes of action and may pursue such causes of action against such parties, including those listed in Appendix 8.

All of the above causes of action against any person or entity, also includes any and all agents, employees, professionals, representatives, officers, directors, members, partners, successors, affiliates and assigns of such person or entity. The Debtors, RCM, the Reorganized Debtors and Post-Confirmation RCM expressly reserve all rights, defenses and counterclaims against any person or entity that has asserted or could assert a claim against the Debtors and/or RCM.

Appendix 2: Professionals

1. Arthur Anderson, LLP
2. Bryan Cave LLP
3. Carillon Advisors LLC
4. Consentini Associates
5. Deloitte & Touche, LLP
6. Ernst & Young
7. Goldman Sachs & Co.
8. Grant Thornton
9. Herrick, Feinstein LLP
10. Holland & Knight LLP
11. Irwin Capital LLC
12. Keenzone Consulting, LLC
13. Kerr, Russell & Weber PLC
14. KPMG
15. Latham & Watkins
16. Levine Jacobs & Company LLC
17. Mayer, Brown, Rowe & Maw
18. Murray Devine & Co., Inc.
19. O'Conner & Company
20. PriceWaterhouseCoopers
21. Raymond James & Associates Inc.
22. Rubenstein Associates, Inc.
23. Schiff Hardin LLP
24. Schulte Roth & Zabel LLP
25. Ssarls Advisors LLC
26. Towry Law
27. Watson & Associates
28. Weil, Gotshal & Manges

Appendix 4: Employer/Insider Claims

1. Andre J. Dill
2. Anthony Whaley
3. Charles G. Collis
4. David V. Harkins
5. Dennis Klejna
6. Gerald M. Sherer
7. Joseph J. Murphy
8. Keith Kent
9. Leo Breitman
10. Nathan Gantcher
11. Paul Smith
12. Perry Rotkowitz
13. Philip Silverman
14. Phillip R. Bennett
15. Richard Butt
16. Robert S. Trosten
17. Ronald O'Kelley
18. Santo Maggio
19. Scott A. Schoen
20. Scott Jaeckal
21. Thomas H. Lee
22. William Sexton
23. Christopher Sugrue
24. Mark Kavanaugh
25. Peter McCarthy
26. Joe Agogila
27. James Davidson
28. Richard Outridge
29. Stephen Grady
30. Keith Kemp

Appendix 5: Accounts Receivable Collections Actions

1.	Chicago Mercantile Exchange	42.	Michael Bracher
2.	Lasalle Comercio	43.	Michael D. Farrell
3.	Phillip R. Bennett	44.	Michael Egan
4.	Adam Ginensky	45.	Michael Evans
5.	Alan H. Kurtin	46.	Michael Harrison
6.	A-Z Vending	47.	Michael Heifetz
7.	Brett Simons	48.	Michael Manning
8.	Brian Schaer	49.	Michael Stoltzner d/b/a Futrex
9.	Candice Sunderlin		Trading LLC
10.	Charles Proctor	50.	Patrick A. Walsh
11.	Christopher M. Wolf	51.	Product Promotion LTD
12.	Con Coughlin	52.	Raymond Buck
13.	CW Paul Kambout & Michael	53.	Ronald Burnstein
	Diorio	54.	Steve Kessler
14.	Damon Federighi	55.	Suffolk - KAV LLC
15.	Dan C. Henning Jr.	56.	Suffolk – MKK LLC
16.	Doug C. Lang	57.	Suffolk – SUG LLC
17.	Doug Riccolo	58.	Suffolk, LLC
18.	Dr. Charles Simpson	59.	Terence M. Corby
19.	Ed O'Bradovich	60.	Thomas H. Ritter
20.	Edward Hong	61.	Tim Jacobs
21.	Eric McFarland	62.	William Braman
22.	Forstmann Leff International	63.	A.O.A. Investments
	(Warren International)	64.	Abadi & Co. Securities Banco D
23.	Frank L. Culin	65.	Acciones y Valores S.A.
24.	Granex	66.	Acies Assets Management SA
25.	Heather Koch	67.	Activcard
26.	James M. Donahue	68.	Activcard SA-Spons ADR
27.	James Pooler	69.	Adelaide Overseas Corp
28.	James Schultz	70.	Advance Business Trading Co.
29.	Jay Deutsch	71.	Albert & Angela Hu Revocable
30.	Jeffrey A. Coburn		Trust
31.	John E. Wilkin	72.	Aldesa Valores Puesto de Bolsa
32.	John F. Cunningham	73.	Alfa Capital Holding(Cypurs)LT
33.	John F. Lawler	74.	Allied Properties
34.	John Hackett	75.	Allodi Kevin - Loan Account
35.	John Wheelihan	76.	Almiron Finance Corp.
36.	Julio Osacky	77.	Alsaawi, Fahad A./KFX
37.	Lawrence Dunning & Mamir Zorlak	78.	Altman, Betty
38.	Man Financial	79.	AMEL (Glon)
39.	Mark Leemaster	80.	American Manor Enterprises
40.	Mark Spector	81.	Amerro Asset Mgt Ltd
41.	Matthew Stonestreet	82.	Ansari, Khalil

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| 83. | API Electronics Group Corp | 128. | BFI Forex Fund, L.L.P./Forex |
| 84. | Appadurai, Alok & Arjun & C.
Brecke | 129. | Bhamre, Shirkrish Laxman |
| 85. | Arcadia Hill Inc. | 130. | Bizuka, Mary H. |
| 86. | Arkwood International | 131. | Bank Of Ayudhya |
| 87. | Armels Trading Corp. Ltd | 132. | Black Herbert |
| 88. | Asas Dunia | 133. | Blakell Europlacer Ltd. |
| 89. | ASM Trading, LLC | 134. | BN Valores Puesto De Bolsa, S. |
| 90. | Aspis LLC | 135. | BNP Paribas |
| 91. | Aton International Limited | 136. | Bolton Capital Planning LLC |
| 92. | Aussie Capital Limited | 137. | Boston Finans A.S. |
| 93. | Autosevicio Mayorista Diarco | 138. | Britol Enterprises, Inc |
| 94. | Axum Intl Currency Fund Ltd | 139. | Brompton Investment Company |
| 95. | B.I.V. Caracas | 140. | Bulltick Capital Markets |
| 96. | Bajonaid, A. Ahmad | 141. | Burke Trading, LP |
| 97. | Bancaribe Curacao Bank N.V | 142. | C A La Electricidad De Caracas |
| 98. | Banco Agricola(Panama) S.A. | 143. | C.F.T. Overseas Corp. |
| 99. | Banco Banex S.A. | 144. | Capital Returns Int Fund, Ltd |
| 100. | Banco Cuscatlan-TR | 145. | Capital Ventures International |
| 101. | Banco De Bogota S.A. | 146. | Cargill Agricola S.A. |
| 102. | Banco De Credito Del Peru | 147. | Cargill Ferrous International |
| 103. | Banco De Investimento / Madeira | 148. | Cargill Global Trading |
| 104. | Banco Del Occidente, Panama | 149. | Cargill Inc. |
| 105. | Banco Galicia | 150. | Cargill Investor Services, Inc. |
| 106. | Banco Hipotecario S.A | 151. | Cargill Saci Uruguay Branch |
| 107. | Banco Industrial De Venezuela | 152. | Carmyle Investments Ltd. #2 |
| 108. | Banco Interamericano De Finanz | 153. | Carmyle Investments Ltd. #5 |
| 109. | Banco Monex | 154. | Cemex SA Spons Adr Part Cer |
| 110. | Banco Provincial/Caracas | 155. | Chaco City Investments, Ltd |
| 111. | Banco Salvadoreno, S.A. | 156. | Chand, Krishan |
| 112. | Banco Uno Panama | 157. | Chao-Hsiang, Wang |
| 113. | Bancolumbia Panama | 158. | Choulex FX Clear |
| 114. | Bancolumbia S.A. | 159. | CIS Financial Services, Inc. |
| 115. | Banesco Holding Ca. | 160. | Clanbrasil (Nominees) Ltd |
| 116. | Bangkok Farm Co Ltd | 161. | Clickmarks.com |
| 117. | Banistmo Securities El Salvado | 162. | Climan, L. |
| 118. | Bank Of Ayundhya Pub Co-Forgn | 163. | Commodity House Proprietary Ltd |
| 119. | Barker, Rotchford | 164. | Condor Anlegen Ag Limited |
| 120. | Barry Blau | 165. | Cook, Trevor & Gina |
| 121. | Basista, Beata | 166. | Copernico Argentina Fund |
| 122. | Batton, Tim S. | 167. | Copernico La Strategic Fund |
| 123. | Bco. Hipotecario Inv. Turistica | 168. | Cornerstone Partners, L.P. |
| 124. | Bco. Hipotecario de Inversion | 169. | Corp. Financiera del Valle S.A. |
| 125. | Bencorp Custody | 170. | Corporex Trading LLC |
| 126. | Bergsma, G. | 171. | Counter-Party Terminations - FX |
| 127. | Bernhard Abbuehl | 172. | Counter-Party Terminations -
Securities |

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| 173. Country Heights | 219. Forex Advisory Services Ltd #3 |
| 174. Credicorp Ltd. | 220. Forex International Corp |
| 175. Crow, Richard | 221. Fortuna Intl Hldgs |
| 176. CTS Series B, LLC | 222. Frankel, Daniel/Catranis |
| 177. CTS Series C, LLC | 223. Frontline Ltd. |
| 178. CTS Series I LLC/Deerhurst | 224. Futures Portfolio Fund, LP |
| 179. CTS Series II, LLC/ Deerhurst | 225. Forex Capital Markets LLC |
| 180. CTS Series III, LLC | 226. GAF Global Access Fund |
| 181. CTS Series IV, LLC | 227. Gaiacorp Trading Limited |
| 182. Danixmaster Fund Limited | 228. Gardrum Limited |
| 183. Dauber, Robert L. | 229. Global Fund |
| 184. Davis S. Oros | 230. Global Partners Emerging Markets S.A. |
| 185. Marla T. Oros | 231. Globeinvest Corp |
| 186. Delin, Anton | 232. Goma, Joelle |
| 187. Denali Master Fund LP | 233. GPO Fin Banorte |
| 188. Dennis Ray Berman | 234. Grand Trading Limited |
| 189. Devonshire Capital Ltd | 235. Grupo Mexicano De Desarrollo |
| 190. Dikkenboer, A. Den | 236. GS GLBL Alpha Fund, L.P. |
| 191. DTP Trading Ltd. | 237. GS GLBL Curr Fund - \$ Plus |
| 192. DWT Investments 2002 LLC | 238. Gulf Finance & Investment Co. |
| 193. Eisler / Coral Rock -UL | 239. Gulfstream Financial Ltd |
| 194. El Pacifico Vida Cia Deseguros | 240. Gulfstream-CJ Group |
| 195. Elishayov, David | 241. Halewood International F.X. Ltd. |
| 196. Epple, Jurgen | 242. Hassan Mohamed El Barbary |
| 197. Equator Investment Holdings Ltd. | 243. Hawkes Contract Trust |
| 198. Eternity Global Master Fnd Ltd. | 244. Hencorp Becstone International |
| 199. Euro Sicav Alliance Galaxy | 245. Hencorp Becstone Intl |
| 200. Euro Sicav Alliance Galaxy/Cor | 246. Heptagon Casa De Bolsa |
| 201. Euro Sicav Alliance Opal II/Cr | 247. Heptagon Financial Services In |
| 202. Euro Sicav Alliance Opal III | 248. High Yield International/Blackwatch |
| 203. Euro Strategic Investments, Ltd. | 249. Hindi, Jean N. |
| 204. Euroclear | 250. Hornbeck Offshore Services Inc. |
| 205. European Sicav Alliance | 251. Hotel Mark Intl Investments |
| 206. Europlan Trust Co. Ltd. | 252. Houser/Sunrise |
| 207. F & G International Ltd. | 253. HSBC - London |
| 208. Falcinvest Master Fund | 254. Hunziker Investments S.A. #1 |
| 209. Fauzsah Bte Abd Hamid | 255. Indah Kiat PuLP Pa |
| 210. FCI Fidecorp Investments Avv | 256. Index FX Limited |
| 211. FE Global Leverage Inv. | 257. Inter P.I.D.Holdings Ltd |
| 212. Federal Portfolio Mnmgt Inc. | 258. Interbolsa Inc. |
| 213. Fehlker, Achim | 259. Interpacific Capital Fund |
| 214. Fife, John | 260. Intersect Holdings LLC |
| 215. First Global Bank Limited | 261. Inversiones Sacramento S.A. |
| 216. First Strike Diamonds Inc | 262. Inversora Balek S.A. |
| 217. Flagonville Tr. Cy. | 263. Inverunion S.A. Casa De Bolsa |
| 218. Forex Advisory Services Ltd #2 | |

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| 264. | Investco Holdings Ltd. | 309. | Manro Hayden Trading (Bullion) |
| 265. | Ipanema Select Fund Ltd. | 310. | Manro Haydn Trading/NBP |
| 266. | IPCO Investment A.G. | 311. | Manrows Limited |
| 267. | Iridium World Communications | 312. | Mapfre Peru Vida |
| 268. | Irving J. Levin Living Trust | 313. | Marc Rich Finance Gmgh |
| 269. | Italbank Ltd. | 314. | Marek Rollup Account |
| 270. | Jaeck, Rene | 315. | Markwood Investments |
| 271. | JD & M Investors Inc. | 316. | Marmollejo Pablo Oliveros |
| 272. | Jerome Mangin | 317. | Marquette Partners LP |
| 273. | John Lorrez | 318. | Mascot Investment Ltd. (York #23) |
| 274. | Johnston Equipment | 319. | Mascot Investment Ltd. (York #18) |
| 275. | JWH Global Trust | 320. | Master Brook |
| 276. | Kalesnikoff Lumber Co. | 321. | Matyas, Arthur |
| 277. | Kalkhoven/Petit #2 Trading | 322. | Maxim, Parlikhin |
| 278. | Kalkoven/Pettit Trading Prtn | 323. | MBA Sociedad de Bolsa S.A. |
| 279. | Katrine Hadlad Andersen | 324. | MBA Uruguay Sociedad De Bolsa |
| 280. | Kevin R. Burke | 325. | MCC International Corp. S.A. |
| 281. | Kimsey, Tim & Linda | 326. | Media Plus |
| 282. | Knopping, Richard | 327. | Media Plus Public Co. Ltd. |
| 283. | Kocbank A.S | 328. | Mercado De Valores - Luisa De |
| 284. | Kother,Klaus | 329. | Mercado De Valores De Costa Ri |
| 285. | Kozak, Michael | 330. | Meriden IM S.A. |
| 286. | La Caja de Ahorro y Seguro-Bas | 331. | Merrill Lynch |
| 287. | Lancer Pace Assoc. | 332. | Metaxa Angelos |
| 288. | Lancer Pace Associates (Japan) | 333. | Metro Richelieu In.c |
| 289. | Landune Int'l Ltd. | 334. | Michael Wilner |
| 290. | Latin American Investment Bank | 335. | Minfin Of Russia |
| 291. | Le Rose-2 | 336. | Mispec Resources Inc |
| 292. | Lemay Investments | 337. | Mitchell RG Family Books Inc. |
| 293. | Lemay Investments II, LP - Loan Account | 338. | Mitsubishi UFJ Fin |
| 294. | Lincoln Trust FBO Dollard Dorais | 339. | Monexder, S.A., De C.V. |
| 295. | Loja, Eduardo Rigon | 340. | Morgan Rev Living Trust |
| 296. | Lonestar International Fund | 341. | Morgan, Doris |
| 297. | Louis Dreyfus Corporation | 342. | Moufarrige, Mounir |
| 298. | Louis Dreyfus Trading Ltd | 343. | Multi Bank Securities Inc |
| 299. | Louisa Starkey/Idex | 344. | Multi Manager Futures Limited |
| 300. | Luthy & Partner S.A. | 345. | Multiplic Bank Int'l |
| 301. | Lynx Multi-Strategy Fund II Ltd. | 346. | N.A. Real Estate (Gill PF I) L |
| 302. | Lynx Multi-Strategy Fund. Ltd. | 347. | N.A. Real Estate (Gill PF II) |
| 303. | M.A. Valores S.A | 348. | N.A. Real Estate Partners (PF) |
| 304. | Macorix Ltd. | 349. | N.A. Real Estate Partners, LP |
| 305. | Macquarie European Infrastructure | 350. | Nasco Inc. |
| 306. | Magness, Dr. T.-Aggress (Entrust) | 351. | National Commercial Bank Of Japan |
| 307. | Man Financial | 352. | NBK Investment Ltd |
| 308. | Manro Haydan Trading | 353. | New Century (BVI) Limited |
| | | 354. | Nikko Futures Fund |

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| 355. Nissei Kohatsu Co., Ltd | 396. Propiedades Del Pacifico S.A. |
| 356. Noise Media Inc. | 397. Purvoy Ltd. |
| 357. Norrenberns, Donald | 398. Quest Investments |
| 358. North Hills, LP | 399. R. Andrew Johnson Trust |
| 359. Northstar Global Fund, LP | 400. Rabaul Holdings Ltd. |
| 360. NTH Borneo Corp | 401. Rakesh Dhir |
| 361. NTI Resources Limited | 402. Ralldo Inc. |
| 362. Nuevo Bco. Industrial De Azul S.A. | 403. RBC RT 121 Global Bond Fund |
| 363. Oki Bank Offshore Ltd. | 404. Reifler Capital Advisors LLC |
| 364. Olink, Glen | 405. Retlon Trading Ltc |
| 365. Omega Overseas Partners II Ltd | 406. Rhapsody Plus Fund, Ltd. |
| 366. Ongis Metal FER SRL | 407. Rheingans, Phil |
| 367. Oxbow, LLC | 408. RHO Trading Securities, LLC |
| 368. Panholzer, Peter | Rhofx1 |
| 369. Paradigm Futures Fund I,
LLC/Zeiger | 409. Rietumu Banka |
| 370. Paribas Paris | 410. Rimac Internacional |
| 371. Pat & Mary Dunn Lvg. Trust | 411. Ritelco Marathon |
| 372. PBAS S.A. Equity | 412. Riverside |
| 373. PCMG Trading Partners | 413. Robeco Multi Market SPC-SEG PO |
| 374. PCMG Trading Partners V Loan
Account | 414. Robert M. Wynn |
| 375. PCMG Trading Partners VIII Loan
Account | 415. Roberto Barbosa Moyano |
| 376. PCMG Trading Partners XIV Loan
Account | 416. Rockcreek Partner |
| 377. PCMG Trading Partners XXIII Loan
Account | 417. RPM Trading Ltd. |
| 378. PCMG Trading Ptnrs 10 L.P. | 418. RSK Investments LLC |
| 379. PCMG Trading Ptnrs 8 | 419. Ruder Family Trust |
| 380. PCMG VI Trading Partners | 420. Russia-Ian (Vnesheconombank) |
| 381. PCMG VI Trading Partners VI, LP | 421. Russian Investors Securities Ltd. |
| 382. Pestotnik, Tadej & Dean Beovic | 422. Saceif Louis Dreyfus y Cia Ltd. |
| 383. Petrus Securities | 423. Saltrix Limited |
| 384. PFG Relative Value Opportunity | 424. Sami Tamim & Mohammed
Schuman |
| 385. Pharos Local Markets Fund L.P. | 425. Sasamat Capital Corp Com |
| 386. Phibatec Ltd | 426. SBP Investments/ Alternative |
| 387. Philippe Touret | 427. SBS Sociedad De Bolsa SA |
| 388. Piller, Rebecca | 428. Schaart, G.L. |
| 389. Plashof Beheer BV | 429. Schaebische Finanz-Und |
| 390. Polygon Management Ltd. | 430. Schaebische Finanz-Und #2 |
| 391. Popular Valores Puesto De Bols | 431. Schick, Anne-Marie |
| 392. Porvenir | 432. Schildershoven Amsterdam/Spcca |
| 393. Priestler, W.J. | 433. Schwartz, Chaim & Ezra |
| 394. Prolexus Berhad | 434. Scotia Inversiones S.A De C.V |
| 395. Prophex Cyprus Ltd | 435. Sdi Investments LLC |
| | 436. Seguros Banvalor |
| | 437. Selender Focused Currency |
| | 438. Serfinco S.A. Comisionistas De |
| | 439. Sergey Khotimiski |

- 440. Servicios Generales Bursatiles
- 441. Setland Ltd.
- 442. SFU Gmbh
- 443. Shaina Investments Corp.
- 444. Shalbafian, Ali Renz
- 445. Shashaa, Ali Abdullah Zafir Al
- 446. Ship Finance Intl
- 447. Shmarin, Serge
- 448. Sidney Knafel
- 449. Sinclair Commodity Ltd.
- 450. Slayden Trading Company LLC
- 451. SN Bank
- 452. SN Bank Co Ltd.
- 453. Sobinbank
- 454. Societe Financiere Madina S.A.
- 455. Solitair Corp.
- 456. South East Group Ltd.
- 457. Sphinx Plus Ltd.
- 458. Sphinx Plus Spc. Ltd.
- 459. St. Georges Bank and Co Inc.
- 460. Standard Chartered Bank
- 461. Starlet Consultants Inc.
- 462. Steenbergen, Paul
- 463. Stehr, Gunter
- 464. Steletto Corp
- 465. Strategic Opportunity Fund Ltd
- 466. Sud Bank & Trust Co. Ltd.
- 467. Sutherland Overseas Ltd.
- 468. Tamer Mohamed Ali Abolallo
Soliman
- 469. Tate & Lyle Industries Ltd.
- 470. TDT Jr. Capital LLC
- 471. Team Valor
- 472. Telesis II W, LLC
- 473. Tensana Limited
- 474. Texas Development Ind. Corp.
- 475. Texas Ho LP
- 476. Thai FD Inc.
- 477. Thai Press & Print
- 478. The Merriwell Fund L.P.
- 479. The Valley City Manufacturing
- 480. Thiede, Ken & Uschi Goody
- 481. Thuman Economic Consulting Ltd.
- 482. Trading Dynamics
- 483. Transamerica Merchant Int'l
- 484. Trans-Europa Translation Network
Ltd.
- 485. Transvest Ltd
- 486. Turlane Investment Inc.
- 487. UFJ Trust Bank
- 488. Unovalores Casa de Bolsa C.A.
- 489. Upton, Thomas H.
- 490. Urugrain S.A
- 491. Vael Global Macro Fund, LP
- 492. Valores Cuscatlan
- 493. Valores Cuscatlan Puest De Bol
- 494. Venezuela Oil
- 495. Verolacan Ltd.
- 496. Vipasa Int'l Investments Corp.
- 497. Vladimir Weberg
- 498. VR Argentina Recovery Fund
- 499. VR Global Partners, LP
- 500. Vrasdonk, Lambiek/Catranis
- 501. Waisburg, Jorge & Eugenia
- 502. Wessels, A.
- 503. West End Trading Ltd.
- 504. Western Gailles Capital Management
LLC
- 505. Westeven Investments, Ltd
- 506. Wexford Spectrum Investors LLC
- 507. Wiens, Waldo
- 508. Wilbur Chocolate
- 509. William T. Esrey
- 510. Williams Communications Group
- 511. Winchester Trading LLC
- 512. World Corp Traders and Co. Inc.
- 513. Wortelboer Jr., G.J.
- 514. WRS Trading LLC
- 515. Yield Management Company Ltd.
- 516. Zahnd, Christian Jr.
- 517. IDS Managed Futures Fund I
- 518. IDS Managed Futures Fund II
- 519. JWH Global Trust
- 520. Alpha Investment Management
- 521. Con Edison
- 522. Museum Tower Condominiums

Appendix 6: Avoidance Actions

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| 1. | ASP Media Eforex | 45. | Yellow Pages |
| 2. | Barcharts.com | 46. | 2B Investments Ltd. |
| 3. | Bell Canada | 47. | A.G. Edwards & Sons Inc. |
| 4. | Bloomberg | 48. | Abovenet Communications, Inc. |
| 5. | Bloomberg LP | 49. | Adam Weis |
| 6. | Bloomberg.com | 50. | Adams Business Media |
| 7. | Bloomberg.com Co. Op | 51. | ADT Security Services, Inc. |
| 8. | Business America | 52. | Ahavas International Corporation |
| 9. | CBS Market Watch Co Op | 53. | Allied Benefit Systems, Inc. |
| 10. | CBS Marketwatch Dow Jones | 54. | Alpha Consultants LLC |
| 11. | Chart Ex | 55. | Alps Construction, Inc. |
| 12. | CNBC National TV | 56. | Alston & Bird LLP |
| 13. | CTV Newsnet | 57. | Ambiron |
| 14. | Directory M | 58. | American Bldg. Maintenance Co. |
| 15. | Dow Jones Market Watch | 59. | American Direct Mail Co.,Inc. |
| 16. | Fathom Online | 60. | American Express |
| 17. | Fow Metal Bulletin | 61. | Ameritech Credit Corp. |
| 18. | Future Magazine | 62. | Andrew Daniels |
| 19. | Future Source Bridge | 63. | AQR Absolute Return Master A/C LP |
| 20. | Future Source Co. Op | 64. | Archipelago, LLC |
| 21. | Futures Magazine | 65. | Aspen Graphics |
| 22. | Futures Magazine.Com | 66. | AT&T |
| 23. | Futures Truth Print | 67. | AT&T - Universal Biller |
| 24. | Futures Truth.Com | 68. | AT&T Teleconference Services |
| 25. | FX Week Incisive | 69. | Auda Partners LP |
| 26. | Globe and Mail Online | 70. | Auda Refco Ltd |
| 27. | Investor Business Daily | 71. | Automatic Data Processing, Inc. |
| 28. | National Post | 72. | Bank Snoras - Fairmond Ventures Ltd |
| 29. | NCC.Cable | 73. | Banque Lblux |
| 30. | New York Times.com | 74. | Barchart.Com |
| 31. | North Amercian Network | 75. | Beeland Interests, Inc. |
| 32. | Resolutions Media LLC | 76. | Bell & Howell |
| 33. | Rob TV | 77. | Bell Trading |
| 34. | Singtao Daily | 78. | Berland Printing, Inc |
| 35. | Stockhouse Stock Group | 79. | Bode & Associates, Inc. |
| 36. | Sympatico MSN Bell Canada | 80. | Bolton Financial Services Inc |
| 37. | The Street | 81. | Breakwater Trading, LLC |
| 38. | Thestreet.com | 82. | Brian P. Delaney |
| 39. | Traders.Com | 83. | Brian W. Clarke |
| 40. | Trading Charts | 84. | Brokertec Usa, LLC |
| 41. | Trading Charts.com | 85. | Burgess Computer Decisions, Inc. |
| 42. | WOR LLC | 86. | Bytzek, Klaus |
| 43. | WSJ Interactive | | |
| 44. | Yahoo | | |

87. Calyon Financial
88. Capital Investment Services, Inc
89. Cargill, Incorporated
90. Carillon Advisors LLC
91. Carlin Equities Corp.
92. CDW Direct, LLC
93. Central Moving & Storage
94. Chicago Board Of Trade
95. Chicago Mercantile Exchange
96. Chicago Transit Authority
97. Cingular Wireless
98. CIT/DDI Leasing
99. Citigroup Global Markets Inc.
100. Claremont Far Hills Realty,L.L.C.
101. CMJ Printing Corporation
102. Coffee Unlimited
103. Cogent Communications, Inc.
104. Colman Brohan Davis
105. Comcast
106. Comdisco, Inc.
107. ComEd
108. Commonwealth Capital Corp.
109. Compliance Supervisors,Inc.
110. Computer Business Forms
111. Computer Voice Systems, Inc.
112. Comstock
113. Continental Resources, Inc.
114. Corky W. Andersen
115. Corporate Trust Services
116. CQG
117. CRA Intl Inc
118. Craig L. Knebel
119. Cross Hudson Consulting Chges
120. CSFB
121. CSFB FD Co.
122. Cumberland Investments Ltd
123. Currenex Inc.
124. D&B Communication Services, Inc.
125. Data Impact
126. Datacode Inc.
127. David Benisty
128. De Lage Landen Financial Services
129. Del Hall Video
130. Delaware Car & Limousines
131. Deloitte & Touche, LLP
132. Demers Software LLC
133. Dispenza, Steve
134. Doubleclick Techsolutions
135. Doubledown Media, LLC
136. DTN Corporation
137. Dun & Bradstreet
138. E&G Technology Group, Inc.
139. Ehensint, S.
140. Eli Asanti
141. Enterprise Search Group
142. Equity Office Properties
143. ESIGNAL
144. Espeed, Inc.
145. Estancia Six, LLC
146. Eureka Networks
147. Eurobrokers
148. ExactSolutions
149. Executive Charge, Inc.
150. Expert Systems Group, Inc.
151. Farimond Ventures Limited
152. FedEx
153. Fenics Software Inc
154. Financial Brokers Corp
155. Financial Software Systems
156. Flowers Foods Inc
157. Focal Comm Corp.
158. Forstar Resources, Ltd.
159. Fortis Capital Corp
160. Fred Fiorini
161. Frederick Caruso
162. FT Interactive Data Corporation
163. Futures Industry Association
164. Futuresource
165. Garban LLC
166. GE Capital
167. Genesis Technologies, Inc.
168. Geneva, Mirabaud and Cie
169. GL Consultants, Inc.
170. Glenn Swanson
171. Globaltec Solutions
172. GM FPGT Refco
173. GMAC Commercial Finance LLC
174. Goldman Sachs & Co
175. Goldman Sachs Execution Clearing, LP
176. Gordon Trading Ltd
177. Grant Thornton LLP

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| 178. Graphics 2000, Inc. | 222. Kroeck & Associates |
| 179. Graphics Data Services, Inc. | 223. Lakeview Technology Inc |
| 180. Greenlee, Steve | 224. Larry Bauman |
| 181. Greenline Financial Technologies, Inc. | 225. Latham & Watkins |
| 182. GSEC, LP | 226. Latin America Consulting Ltd |
| 183. Habitat Corporate Suites Network | 227. Lazare Printing Co., Inc. |
| 184. Harry Fry | 228. LDN - PG Direct Invest No 10 |
| 185. Hartfield Mgt. Inc. | 229. Levine Jacobs & Company LLC |
| 186. HB Financial Services LC | 230. Lexis-Nexis |
| 187. Healthcare Service Corporation | 231. Liberty AV Partners, LLC |
| 188. Hencorp Becstone Financial Services LC | 232. Marc Gallagher |
| 189. Hencorp Participation | 233. Marc Schneider |
| 190. Herrick, Feinstein LLP | 234. Market News International |
| 191. Hilrepo | 235. Marsh USA, Inc. |
| 192. Howard Rice Nemerovski Canady | 236. Matrix Integration Technology, Inc. |
| 193. I. A. Englander & Co., Inc | 237. Matt Rittenmeyer |
| 194. IBM Corporation | 238. Maxim Group, LLC |
| 195. ICAP Services N.A. | 239. Mayer, Brown, Rowe & Maw LLP |
| 196. Icon Interiors Inc. | 240. MCI |
| 197. Illinois Paper, Co. | 241. MCI International, Inc. |
| 198. Imagetec, LP | 242. Merrill Communications LLC |
| 199. Immediatech Corporation | 243. Merrill Corporation |
| 200. INET ATS, Inc | 244. Merrill Lynch |
| 201. Informa Economics, Inc. | 245. Michael Benisty |
| 202. Institute For Private Investors | 246. Michael Remigino |
| 203. Internap Network Services Corp | 247. Mike Mallahan |
| 204. International Warehouse | 248. Millennium Storage & Transfer Corp. |
| 205. IPC Information Systems, Inc. | 249. Minneapolis Grain Exchange |
| 206. IPC Network Services, Inc | 250. Moody's Investor Service |
| 207. Iron Mountain | 251. Moore North America |
| 208. Irwin Capital LLC | 252. Moore Wallace |
| 209. Isis | 253. Morgan Stanley |
| 210. Ivan Cholakow | 254. Mulligan Security Corp. |
| 211. Jamal Oulhadj | 255. Murray Devine Company |
| 212. Jefferies Execution Services, Inc. | 256. Murray Enterprises International, Inc. |
| 213. JHJ Financial | 257. NASD Regulation, Inc. |
| 214. John Wiley & Sons | 258. National Broadcasting Company, Inc. |
| 215. Joseph Mazurek | 259. National Futures Association |
| 216. Kansas City Board Of Trade | 260. National Telephone Specialists, Inc. |
| 217. Keenzone Consulting,LLC | 261. Netjets Aviation, Inc. |
| 218. Ken Packard | 262. New Economy Finance EU |
| 219. Kerry Morse | 263. New Jersey Nets |
| 220. Kessler & Co Investments | 264. New York Board Of Trade |
| 221. KPMG, LLP | 265. New York Mercantile Exchange |
| | 266. New York Stock Exchange, Inc. |
| | 267. Nextel Communication |

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| 268. | North American Press, Inc | 312. | Rubloff |
| 269. | NYC Department Of Finance | 313. | S&P Managed Futures Index Fund |
| 270. | NYFIX, Inc. | 314. | Saco International, Inc. |
| 271. | NYS Retirement Co - Inv Fund LP | 315. | Salesforce.com |
| 272. | O'Conner & Company | 316. | Santolo Realty Inc. |
| 273. | Office Concepts, Inc | 317. | SBC |
| 274. | Onesource NY, Inc. | 318. | SBC Datacomm |
| 275. | O'Shea, Sean | 319. | SBC Global Services, Inc. |
| 276. | P & S Limited Partnership | 320. | Schiff Hardin LLP |
| 277. | P.J. Mechanical Service &
Maintenance Corp | 321. | Schulte Roth & Zabel LLP |
| 278. | Pali Capital, LLC | 322. | Sneider, Richard |
| 279. | Partners Capital Peregrine FD | 323. | Scott Buttles |
| 280. | Patsystems (NA) LLC | 324. | Sector, Inc. |
| 281. | PCMG Trading Partners | 325. | Sentient |
| 282. | Peak Accounting, Inc. | 326. | Serge Pushchinsky |
| 283. | Peak Offshore Master Fund | 327. | Shinco Corp |
| 284. | Peak Partners LP | 328. | Shred-Co |
| 285. | Peak Search | 329. | Shred-It |
| 286. | Peco, Inc. | 330. | Signature Transport Inc. |
| 287. | Peter Mccarthy | 331. | Sir Speedy Printing Center |
| 288. | PG Direct Inv. No 10 | 332. | South Financial Services |
| 289. | PGB | 333. | Southern California Edison |
| 290. | Pinkerton Consulting &
Investigations | 334. | Sparks Companies Inc. |
| 291. | Plus Funds Group | 335. | Sparks Corp. |
| 292. | Prebon Securities (USA) Inc | 336. | Specialty Business Machines, Inc. |
| 293. | Pricewaterhouse Coopers LLP | 337. | Speedscan |
| 294. | Prime Analytics, LLC | 338. | Spike Financial Services |
| 295. | PTR, Inc | 339. | Spooz Inc |
| 296. | Putnam Inv. Employers Sec Corp I | 340. | Sprint |
| 297. | Putnam Inv. Employers Sec Corp II | 341. | Ssaris Advisors LLC |
| 298. | Putnam Inv. Holdings, LLC | 342. | Standard & Poor's |
| 299. | Qwest | 343. | Standard Parking |
| 300. | R & D Consulting | 344. | Staples Business Advantage |
| 301. | Radianz Americas, Inc. | 345. | Stephen Dispenza |
| 302. | Raymond James & Associates Inc | 346. | Strategic Financial Solutions, LLC. |
| 303. | Raymond Knox | 347. | Strategic Technologies |
| 304. | Register.com, Inc. | 348. | Strategic Workforce Solutions |
| 305. | Remington International | 349. | Stuart Trading Company |
| 306. | Response Personnel, Inc. | 350. | Suffolk LLC |
| 307. | Reuters America Inc. | 351. | Sungard |
| 308. | Richmor Aviation | 352. | Sungard Business Integration |
| 309. | Riverpoint Group Of IL, LLC | 353. | Sungard Financial Systems |
| 310. | RTA/CTA Transit Benefit | 354. | Sungard Futures Systems |
| 311. | Rubenstein Associates, Inc. | 355. | Sungard Securities Finance, Inc. |
| | | 356. | Swan Chang |
| | | 357. | Teeman, Perely, Gilmartin |

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| 358. Tele-Review LLC | 402. Zebco, Inc. |
| 359. The Denison Corp | 403. Abadi & Co. Securities Ltd. |
| 360. The Drachman Group | 404. ABN AMRO Bank NV |
| 361. The Institute For Financial Markets | 405. Aldesa Valores Puesto De Bolsa |
| 362. The League Corp. | 406. Alphix Co. Ltd. |
| 363. The Security Professionals, Inc. | 407. Arbat Equity Arbitrage Fund Ltd |
| 364. The Windsor Group LLC | 408. BAC International Bank Inc. |
| 365. Thomas Griffo | 409. Banco Agricola Sa |
| 366. Thomas Mitchell | 410. Banco Continental De Panama Sa |
| 367. Thomson Financial | 411. Banco Corfaville |
| 368. T-Mobile | 412. Banco Cuscatlan |
| 369. TNS/Transline LLC | 413. Banco Financiero Del Peru |
| 370. Towry Law | 414. Banco Sudamericano |
| 371. Trade Finance Dept | 415. Banco Uno S.A. |
| 372. Tradeweb, LLC | 416. Bancolumbia (Panama) S.A. |
| 373. Trading Technologies, Inc. | 417. Bank For Foreign Trade Of Russia |
| 374. Tradition Asiel Sec | 418. Bank Of Beirut & Arab Countries |
| 375. Trans Tech, LLC | 419. Banvalor Banco Comercial |
| 376. Transaction Network Services | 420. Banc. Cuscatlan Fiduciario UCJSC |
| 377. Transitcenter, Inc. | 421. BOI Bank Corp |
| 378. Tribeca Landmarks, LLC | 422. Cargill Financial |
| 379. Trizechahn | 423. Cargill Financial Services Corp. |
| 380. Tullet Liberty Brokerage Inc | 424. Cargill Global Funding |
| 381. Twenty First Securities Corp | 425. Cargill Global Funding Plc |
| 382. U.S. Information Systems, Inc. | 426. Cargill Global Funding Plc Ldn |
| 383. U.S. Postal Service | 427. Cargill Inc. |
| 384. Unishippers | 428. Cargill Inc. Global Treasury Services |
| 385. Us Citizenship & Immigration
Services | 429. Cargill Investor Services, Ltd |
| 386. Vanguard Archives Inc. | 430. Cargill Investors Services |
| 387. Verizon | 431. Carlos Sevilleja |
| 388. Vilas Jain | 432. CIS Ltd |
| 389. Vision Service Plan | 433. Citrine Special Opportunities |
| 390. Weil, Gotshal & Manges LLP | 434. Eurocleareur Deutsche Bank AG |
| 391. Westcom Corporation | 435. Filare Ltd |
| 392. Wexford Clearing Service Corp | 436. Fondo Comun Casa De Bolsa, C.A y
Compani |
| 393. WFP Tower A Co. L.P. | 437. Gain Capital |
| 394. Winter, Wyman Financial
Contracting | 438. Geshoa Fund |
| 395. Wolverine Execution Services, LLC | 439. Global Management |
| 396. World Distribution Services, Inc. | 440. Inter Financial Services Ltd. |
| 397. Worldwide Orphans Foundation | 441. Interbolsa Inc. |
| 398. WTD Consulting Inc | 442. Klim Fund |
| 399. Xcel Business Solutions, Inc. | 443. Latin America Consulting |
| 400. Xcitek Consulting Services | 444. Le Rose Inc. |
| 401. Yipes Enterprise Services, Inc. | 445. Le Rose-2 |
| | 446. Manro Haydan Trading |

- 447. Markwood Investments
- 448. Metallinvestbank JSCB
- 449. Multi Credit Bank Inc.
- 450. Nikko Futures Fund
- 451. Odyessa Funds
- 452. Odyssea Fund BV
- 453. Paradigm Global Fund I Ltd.
- 454. Paradigm Global Fund I Ltd Class 6
- 455. Paradigm Global Fund I Ltd. -54
- 456. Paradigm Global Fund I Ltd.-53
- 457. Paradigm Global Fund I Ltd-51
- 458. Premier Bank
- 459. Premium Capital Appreciation Fund
- 460. Renaissance Securities Cyprus Ltd.
- 461. RPM Trading
- 462. Shepherd Investments Ltd
- 463. Stilton Int'l Holdings
- 464. Tokyo Forex Financial Inc.
- 465. Ubae Arab Italian Bank
- 466. Veron Enterprises Ltd.
- 467. VR Argentina Recovery Fund Ltd.
- 468. VR Capital Group, Ltd.
- 469. VR Global Partners
- 470. VR Global Partners LP Georgetown
- 471. VR Global Partners LP Moscow
- 472. VR Global Partners, LP

Appendix 7: Portfolio Wind-Down Claims

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| 1. ABN Amro Bank N.V., Chicago | 38. Royal Bank of Canada, London |
| 2. AIG International Inc | 39. Royal Bank of Canada, Sydney |
| 3. Allied Irish Bank, Dublin | 40. Royal Bank of Canada, Toronto |
| 4. Australia and New Zealand Banking Corp, Melbourne | 41. Skandinaviska Enskildabanken, Stockholm |
| 5. Bank Julius Baer & Co. Ltd. Zurich | 42. Standard Chartered Bank |
| 6. Bank of America, N.A. | 43. The Royal Bank of Scotland plc |
| 7. Bank of Montreal, Toronto | 44. UBS AG, Stamford |
| 8. Barclays Bank PLC | 45. Wachovia |
| 9. Bayerische Hypo und Vereinsbank AG, New York | 46. West LB Securities |
| 10. Bayerische Landesbank | 47. Westdeutsche Landesbank, London |
| 11. Bear Stearns Forex Inc | 48. Westdeutsche Landesbank, New York |
| 12. BNP Paribas, Paris | 49. Westpac Banking Corporation, Sydney |
| 13. Calyon, London Branch | |
| 14. Canadian Imperial Bank of Commerce, Toronto | |
| 15. Citibank N.A. | |
| 16. Commonwealth Bank of Australia, London | |
| 17. Commonwealth Bank of Australia, New York | |
| 18. Commonwealth Bank of Australia, Sydney | |
| 19. Credit Suisse (formerly CSFB) | |
| 20. Deutsche Bank AG, London | |
| 21. Dresdner Bank AG, Frankfurt | |
| 22. Fimat SA | |
| 23. Goldman Sachs | |
| 24. HSBC Bank USA, NA | |
| 25. ING | |
| 26. J Aron & Company | |
| 27. JP Morgan Chase Bank, London | |
| 28. JP Morgan Chase Bank, New York | |
| 29. JP Morgan Chase Bank, Singapore | |
| 30. JP Morgan Chase Bank, Tokyo | |
| 31. Lehman Brothers | |
| 32. Lehman Brothers Commercial Corp | |
| 33. Lloyds TSB Bank plc | |
| 34. Merrill Lynch International Bank Ltd | |
| 35. Mizuho | |
| 36. Morgan Stanley and Co, Inc | |
| 37. Nomura | |

Appendix 8: Other Actions

1. Chicago Mercantile Exchange
2. eSpeed, Inc.
3. Liberty Corner Capital Strategy LLC
4. Delta Flyer Fund LLC
5. Cantor Fitzgerald
6. Bank Frick
7. Forex Capital Markets, LLC
8. Acies Asset Management, SA
9. Manro Haydan Trading
10. Tradeworx Inc.
11. EMF Core Fund Ltd.
12. CS Land Mgmt LLC
13. CIM Ventures Inc.
14. Beckenham Trading Co.
15. Strategic Opportunity Fund Ltd.
16. SN Bank Ltd.
17. S&P Managed Futures Index Fund, L.P.